



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 426 Dispur, Wednesday, 11th June, 2025, 21st Jaistha, 1947 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
POLITICAL (A) DEPARTMENT ::: DISPUR

NOTIFICATION

The 5th June, 2025

No. 545630/48 :: The following SOP (Guideline) is framed to ensure for providing PSO to private individuals including businessmen and personnel occupying non Govt. and non - Public Offices, on payment basis, as follows:-

1. Police personnel may be provided to private individuals including businessmen and personnel occupying non Govt. and non Public Offices as PSO/PSOs based on threat assessment, that the person concerned is facing grave threat to his life. In cases of individuals where the threat could be immediate, urgent and of a higher degree necessitating instantaneous provision or enhancement of security to ensure the safety of the protectee, in such cases Superintendent of Police of a district can provide security temporarily for a period of 10 (ten) days, the senior most Police Officer in charge of the Security and the DGP, Assam for a period of 30 (thirty) days and the SSRC beyond 90 (ninety) days. (Clause F(i) of Govt. OM No. HMA. 19021/3/2021 Pol(A)/35(Ecf 177956) dtd. 21- 03-2022 may be referred to)
2. The procedure for obtaining Threat Assessment Report (TAR) will continue to be the same as practised at present. On the basis of application received from a private Individual, a TAR will be sought from the CP, Guwahati/Superintendents of Police of districts (DSB) by SB Hqrs., Assam. The TARs sought from the CP Guwahati will

directly be sent to the SB Hqrs by the CP, Guwahati and the TARS sought from the districts will be sent to the SB Hqrs through the concerned IGsP/DIGsP (Ranges).

3. No PSO will be provided to a private individual with dubious character, past criminal records and adverse public image due to cheating, fraud etc. No PSO be recommended for problem and threat created by self action/criminal activities.
4. Once approved, PSO/PSOs will be allotted to such private individuals for a period of 03 (three) months. After every 03 (three) months, the TAR of such private individuals will be reviewed. Based on the TAR, the PSO/PSOs so detailed would be continued/discontinued. If PSO/PSOs is/are to be continued, the existing PSO/PSOS will be replaced by other PSO/PSOs in every 03 (three) months.
5. The private individuals to whom PSO/PSOs is /are allotted will have to make the payment for the cost of PSO/PSOs as per the structure given below (*for illustrative purposes only*) subject to the approval of the competent authority-

Rank	Gross Claim	GST (18% on Gross Claim)	Grand Total
Inspector Rs. 22,000/- to 87,000/-	93,814/-	16,887/-	1,10,701/-
Sub Inspector Rs. 14,000/- to 49,000/-	76,645/-	13,796/-	89956/-
Asstt. Sub Inspector Rs. 14,000/- to 49,000/-	73,949/-	13,311/-	87,260/-
HC/Hav/PSO-Hav Rs. 14,000/- to 49,000/-	82,640/-	14,875/-	97,515/-
NK/LNK Rs. 14,000/- to 49,000/-	65,487/-	11,788/-	77,275/-
Const Rs. 14,000/- to 49,000/-	63,125/-	11363/-	74,488/-

6. Payment will be revised with the revision of pay structure from time to time. All payments have to be deposited through Govt. Treasury Challan under specific heads allotted from time to time. All payments are to be made in advance on the first working day of the month and a copy of such challan must be deposited to the office of the CP, Guwahati/SsP of districts concerned immediately thereafter.

7. The cost of PSO/PSOs allotted will be on the individual's pay and allowances plus GST (18% of the individual's Gross claim). As the services for providing PSOs falls under the category of Supply of Services by the State government to a business entity classified vide *Notification -13/2017 (Central Tax Rate) dated 28/06/2017*, the GST of 18 % will be applicable under Reverse Charge Mechanism (RCM) and the liability to pay the tax will be on the recipient of the services of PSOs as per Section 9(3) & 9(4) of the Assam GST Act, 2017.

The mechanism for depositing the collected GST, on reverse charge mechanism (RCM) is as follows:

I. Registration Requirement :

The private individual availing the services of PSO must compulsorily register under GST as he / she is the recipient of supply of service.

II. Payment Mechanism:

The recipient of service i.e. the private individual is liable to pay GST. After paying the reverse charge liability, the recipient can then claim input tax credit if they are otherwise eligible.

III. Compliance Requirements:

Tax invoice will be raised by the supplier of service i.e. the Special Branch Headquarters, Assam Police.

The tax invoice must clearly mention that the tax is payable on reverse charge. Registered persons must maintain records of all supplies attracting reverse charge. Invoice-level information for reverse charge supplies must be furnished separately in Table 4B of GSTR-1.

IV. Time of Supply Determination :

As PSO / PSOs to private individual is considered as supply of service, the time of supply in this case earlier of :

- a) Date of payment or bank account debit
- b) Date 60 Days after invoice issuance

The supplier of services i.e. the Special Branch Headquarters, Assam Police to ensure that the recipient pays the due tax to the government exchequer on a monthly

- basis. To facilitate this, the recipient is required to submit copies of their monthly GST returns and challans to the Special Branch Headquarters, Assam, thereby providing a trail of documentation to verify compliance with tax payment obligations.
8. The CP, Guwahati/SsP of districts will submit a report regarding status of payment of such protectees to the Special Branch Headquarters within 7th day of every month.
 9. No penal interest is recommended for defaulters as payment is to be made in advance and if no payment is received from the protectee within 10th day of every month, the deployed PSO/PSOs are to be withdrawn immediately with intimation to the SB HQs.
 10. The PSO/PSOs allotted to private individuals can travel with the protectee inter district inside the state of Assam only, in normal circumstances. In case, the protectee wants to take the PSO/PSOs along with him/her outside the state of Assam, the senior most officer in-charge of Security may accord permission considering the situation. For categorized protectees during their visits outside the state, their Tour Programme would be communicated to other states for making necessary security arrangements there. *(Clause F (v) of Govt. OM No. HMA. 19021/3/2021 Pol(A)/35(Ecf 177956) dtd. 21-03-2022 may be referred to)*
 11. The private individuals to whom PSO/PSOs is/are allotted will have to abide by the guidelines with regard to Do's/Don'ts for PSOs/Protectees issued from the Special Branch Headquarters from time to time. A notice stating such guidelines and the cost of PSO/PSOs deployed to him/her will be issued to such private individuals on the day of deployment of PSO/PSOs to him/her, which will be duly received by such person.
 12. Further, if any private individual is found to be violating any of the guidelines issued from the SB HQs on misuse of PSO/PSOs allotted to him/her, the PSO/PSOs allotted to him/her will be withdrawn without further notice.

DEBAPRASAD MISRA,
Secretary to the Government of Assam,
Home & Political Departments, Dispur.